

EXHIBIT W

LBKG 2016-01-29 nr 117

Kildeskatteloven

§ 55 a

Skatteministeren kan, når praktiske hensyn i særlig grad taler derfor, bestemme, at der skal gælde afvigelser fra reglerne i § 41, stk. 1, 2. pkt., og §§ 48-55.

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Tax at Source Act

§ 55 a

The Minister of Taxation may, when practical considerations are particularly clear, decide that deviations from the rules in § 41, paragraph 1, 2nd sentence, and §§ 48-55 are necessary.